2009 LEGISLATIVE ITEMS

Indiana's Minimum Wage

Indiana's Minimum Wage, applies to small employers that are not covered by the federal Fair Labor Standards Act, and goes to \$7.25 per hour effective July 24, 2009. Consult poster available at http://www.in.gov/dol/files/Minimum Wage Poster 2008.pdf

Federal Mileage Allowance Reimbursement

For 2009, the standard mileage rate for the cost of operating your car for business use is 55 cents per mile.

Car expenses and use of the standard mileage rate are explained in chapter 4 of <u>Publication 463</u>, <u>Travel</u>, <u>Entertainment</u>, <u>Gift</u>, and <u>Car Expenses</u>.

State Hotel, Parking, and Mileage Rates

- The current in-state lodging rate is \$89 per night plus all applicable tax, with the exception of Indianapolis, which is \$97 a night plus all applicable tax.
- The maximum base rate for airport parking is \$9.00 a day, however if the facility charges airport fees and gas surcharges those may be reimbursed with an itemized receipt.
- The current mileage reimbursement rate is \$0.44 per mile for all business miles driven.

Social Security

There is no change over 2008 for tax rate for Social Security and Medicare. It remains at 7.65%.

Based on the increase in the Consumer Price Index (CPI-W) from the third quarter of 2007 through the third quarter of 2008, Social Security and Supplemental Security Income (SSI) beneficiaries will receive a **5.8 percent COLA for 2009**.

Other information regarding Cost of Living Adjustments can be found at http://www.ssa.gov/cola/colafacts2009.htm

Family and Medical Leave Act

The final rule became effective on January 16, 2009, and updates the FMLA regulations to implement new military family leave entitlements enacted under the National Defense Authorization Act for FY 2008. This permits a "spouse, son, daughter, parent, or next of kin" to take up to 26 workweeks of leave to care for a "member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list for a serious injury or illness."

For further information on FMLA go to http://www.dol.gov/esa/whd/fmla/

Unemployment Insurance

In 2009, Indiana SUTA is charged on the first \$7,000 of wages for each employee is changed to \$9,500 by HEA 1379 during calendar year that begins after December 1, 2009.

<u>DIGEST OF HB1561: High Speed Internet Service Deployment and Adoption Initiative</u>

Requires the economic development corporation to: (1) develop a high speed Internet service deployment and adoption initiative; and (2) create a statewide geographic information system of telecommunications and information technology services.

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